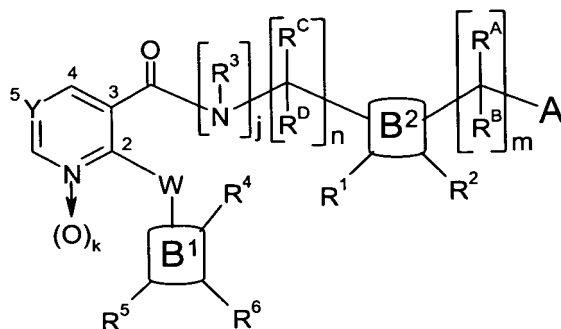


-Amendment to the Specification-

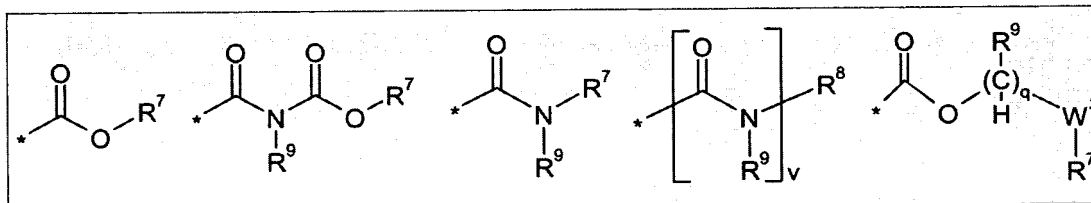
After the last page of the claims, please substitute the following Abstract of the Invention for the current abstract:

-- ABSTRACT OF THE INVENTION

This invention is directed to compounds useful as inhibitors of PDE4 in the treatment of diseases regulated by the activation and degranulation of eosinophils, especially respiratory diseases such as asthma, chronic bronchitis and chronic obstructive pulmonary disease, of the formula:



wherein j is 0 or 1; k is 0 or 1; m is 1 or 2; n is 1 or 2; A is selected from the partial Formulas:



R^7 and R^8 and other variables used in the definition of A are as set forth in the specification; or A is selected from phosphorous and sulfur acid groups; B^1 and B^2 are each independently a moiety comprising a saturated or unsaturated carbon ring system that is 3- to 7-membered monocyclic, or that is 7- to 12-membered, fused or discontinuous, polycyclic, where B^1 and B^2 may be substituted as set forth in the specification; W is $-\text{O}-$; $-\text{S}(=\text{O})_t-$, where t is 0, 1, or 2; or $-\text{N}(\text{R}^3)-$; Y is $=\text{C}(\text{R}^1)_a-$, R^4 , R^5 and R^6 are as set forth in the specification; or a pharmaceutically acceptable salt thereof. --